

United States



Of America

Department of the Treasury
Internal Revenue Service

Date: **DEC 2-02017**

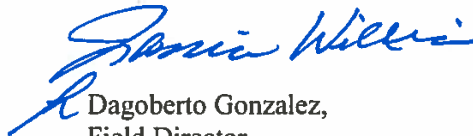
CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: transcript of the taxpayer named therein in respect to the taxes specified, is a true and complete transcript for the period stated, of all assessments, penalties, interest, abate-ments, credits, refunds, and advance or unidentified payments relating thereto as disclosed by the records of this office as of the date of this certification. Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for, Michael Umeorah, for Civil Penalty (Form CVPN), for the tax period ending December 31, 2003 consisting of 9 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in blue ink, appearing to read "Dagoberto Gonzalez".

Dagoberto Gonzalez,
Field Director,
Submission Processing (Austin)

Form 2866 (Rev. 09-1997)

Government
Exhibit

E

DOJ 000846

 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted-0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: DEC 2003

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (230, RAC 006)
03-27-2007	XREF 100% PENALTY 941 200312 Redacted 9521			
	MISCELLANEOUS PENALTY IRC 6672 - TRUST FUND RECOVERY PENALTY 29254-510-52281-7 20071808		56,178.64	05-14-2007
	ADDITIONAL TAX ASSESSED 29254-510-52281-7 20071808		0.00	05-14-2007
04-18-2007	XREF 100% PENALTY CVPN 200312 Redacted 2132			
08-06-2007	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
09-05-2007	XREF 100% PENALTY CVPN 200312 Redacted 0466			
09-05-2007	XREF 100% PENALTY CVPN 200312 Redacted 3384			
10-04-2007	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			

FORM 4340 (REV. 01-2002)

PAGE 1

 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: DEC 2003

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
10-12-2007	FEDERAL TAX LIEN			
05-13-2008	RECEIVED POA/TIA			
07-02-2008	REMOVED POA/TIA			
10-13-2008	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
01-12-2009	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
12-13-2010	CURRENTLY NOT COLLECTIBLE HARDSHIP STATUS			
01-03-2011	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
06-04-2013	RECEIVED POA/TIA			
	INTEREST ASSESSED 20134205	18,404.52		11-04-2013
	INTEREST ASSESSED 20144205	2,264.99		11-03-2014
11-21-2014	RECEIVED POA/TIA			

FORM 4340 (REV. 01-2002) PAGE 2

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: DEC 2003

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
01-07-2015	REMOVED POA/TIA			
	INTEREST ASSESSED 20154205		2,379.34	11-09-2015
04-19-2016	RECEIVED POA/TIA			
04-20-2016	RECEIVED POA/TIA			
04-13-2016	MISCELLANEOUS PENALTY ADJUSTMENT 82254-525-53010-6		3,562.60-	
02-08-2016	MISCELLANEOUS PENALTY ADJUSTMENT 82254-525-53030-6		2,800.00-	
02-05-2016	MISCELLANEOUS PENALTY ADJUSTMENT 82254-525-53036-6		1,050.78-	
04-15-2016	MISCELLANEOUS PENALTY ADJUSTMENT 82254-525-53045-6		1,474.00-	
FORM 4340 (REV. 01-2002)		PAGE	3	

 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: DEC 2003

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
03-11-2016	MISCELLANEOUS PENALTY ADJUSTMENT 82254-525-53089-6		3,562.60-	
02-08-2016	MISCELLANEOUS PENALTY ADJUSTMENT 82254-525-53101-6		186.00-	
05-13-2016	MISCELLANEOUS PENALTY ADJUSTMENT 29254-562-53008-6		3,562.58-	
05-23-2016	MISCELLANEOUS PENALTY ADJUSTMENT 29254-562-53156-6		0.02-	
06-17-2016	FEDERAL TAX LIEN			
06-23-2016	LIEN FILING COLLECTION DUE PROCESS NOTICE ISSUED			
06-13-2016	MISCELLANEOUS PENALTY ADJUSTMENT 82254-596-53224-6		3,562.60-	

FORM 4340 (REV. 01-2002)

PAGE 4

 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: DEC 2003

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
07-07-2016	MISCELLANEOUS PENALTY ADJUSTMENT 81254-637-53019-6	3,562.60-		
04-15-2015	MISCELLANEOUS PENALTY ADJUSTMENT 81254-637-53098-6	3,912.00-		
08-17-2016	MISCELLANEOUS PENALTY ADJUSTMENT 85254-659-53029-6	16.68-		
09-13-2016	MISCELLANEOUS PENALTY ADJUSTMENT 83254-670-53036-6	3,562.60-		
	MISCELLANEOUS PENALTY 87254-671-52050-6 20163905	16.68		08-17-2016
08-17-2016	MISCELLANEOUS PENALTY ADJUSTMENT 87254-671-53037-6	16.68-		
FORM 4340	(REV. 01-2002)	PAGE	5	

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: DEC 2003

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
10-18-2016	MISCELLANEOUS PENALTY ADJUSTMENT 87254-722-53110-6	3,562.60-		
11-10-2016	MISCELLANEOUS PENALTY ADJUSTMENT 87254-763-53111-6	3,562.60-		
12-14-2016	MISCELLANEOUS PENALTY ADJUSTMENT 87254-763-53142-6	3,562.60-		
02-13-2017	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
01-11-2017	MISCELLANEOUS PENALTY ADJUSTMENT 29254-468-53092-7	3,562.60-		
04-17-2017	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
04-15-2017	OVERPAID CREDIT APPLIED 1040 201612		616.00	

FORM 4340 (REV. 01-2002)

PAGE 6

 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: DEC 2003

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)

04-13-2017 LEGAL SUIT PENDING

04-24-2017 LEGAL SUIT PENDING

06-16-2017

07-10-2017	SUBSEQUENT PAYMENT		150.00	
------------	--------------------	--	--------	--

05-14-2007 Statutory Notice of Balance Due

06-11-2007 Statutory Notice of Intent to Levy

09-29-2008 Statutory Notice of Balance Due

10-05-2009 Statutory Notice of Balance Due

10-04-2010 Statutory Notice of Balance Due

10-29-2012 Statutory Notice of Balance Due

11-04-2013 Statutory Notice of Balance Due

FORM 4340 (REV. 01-2002)

PAGE 7

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
FORM: CVPN TAX PERIOD: DEC 2003

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT, DATE (23C, RAC 006)
------	----------------------------	---	----------------------------------	--

11-03-2014 Statutory Notice of Balance Due

11-09-2015 Statutory Notice of Balance Due

06-13-2016 Statutory Notice of Intent to Levy

FORM 4340 (REV. 01-2002)

PAGE 8

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: ~~Redacted~~ 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: DEC 2003

BALANCE 33,396.03

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: Janice Williams
Accounting Operations Manager

TITLE: Submission Processing
Service Wide Delegation of Authority

DELEGATION ORDER: Delegation Order 11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/12/2017

FORM 4340 (REV. 01-2002)

PAGE 9

DOJ 000855

United States



Of America

**Department of the Treasury
Internal Revenue Service**

Date: DEC 202017

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: transcript of the taxpayer named therein in respect to the taxes specified, is a true and complete transcript for the period stated, of all assessments, penalties, interest, abatements, credits, refunds, and advance or unidentified payments relating thereto as disclosed by the records of this office as of the date of this certification. Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for, Michael Umeorah, for Civil Penalty (Form CVPN), for the tax period ending June 30, 2004 consisting of 6 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in blue ink, appearing to read "Dagoberto Gonzalez".

Dagoberto Gonzalez,
Field Director,
Submission Processing (Austin)

Form 2866 (Rev. 09-1997)

DOJ 000856

 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: JUNE 2004

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	MISCELLANEOUS PENALTY IRC 6672 - TRUST FUND RECOVERY PENALTY 29254-488-52022-7 20071408		18,808.07	04-16-2007
	ADDITIONAL TAX ASSESSED 29254-488-52022-7 20071408		0.00	04-16-2007
03-27-2007	XREF 100% PENALTY CVPN 200406 Redacted 3384			
03-27-2007	XREF 100% PENALTY 941 200406 Redacted 9521			
03-27-2007	XREF 100% PENALTY CVPN 200406 Redacted 0466			
03-27-2007	XREF 100% PENALTY CVPN 200406 Redacted 2132			
07-02-2007	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
10-04-2007	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			

FORM 4340 (REV. 01-2002)

PAGE 1

DOJ 000857

 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: JUNE 2004

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
10-12-2007	FEDERAL TAX LIEN			
05-13-2008	RECEIVED POA/TIA			
07-02-2008	REMOVED POA/TIA			
10-13-2008	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
01-12-2009	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
06-07-2010	RECEIVED POA/TIA			
06-10-2010	RECEIVED POA/TIA			
12-13-2010	CURRENTLY NOT COLLECTIBLE HARDSHIP STATUS			
01-03-2011	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
	INTEREST ASSESSED 20134205		6,315.36	11-04-2013
	INTEREST ASSESSED 20144205		762.97	11-03-2014
FORM 4340	(REV. 01-2002)	PAGE	2	

 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: JUNE 2004

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
11-21-2014	RECEIVED POA/TIA			
01-07-2015	REMOVED POA/TIA			
	INTEREST ASSESSED 20154205		801.48	11-09-2015
04-19-2016	RECEIVED POA/TIA			
04-20-2016	RECEIVED POA/TIA			
06-17-2016	FEDERAL TAX LIEN			
07-11-2016	FEES AND COLLECTION COSTS		96.00	
06-23-2016	LIEN FILING COLLECTION DUE PROCESS NOTICE ISSUED			
11-21-2016	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
01-24-2017	SUBSEQUENT PAYMENT		150.00	
03-20-2017	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
03-17-2017	MISCELLANEOUS PENALTY ADJUSTMENT 29254-488-53052-7		20.00-	

FORM 4340 (REV. 01-2002)

PAGE 3

 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: JUNE 2004

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
04-17-2017	STATUTE EXPIRED - CLEAR TO ZERO UNCOLLECTABLE AMOUNT OWED \$ 26,613.88-		26,613.88	
04-10-2017	LEGAL SUIT PENDING			
04-17-2017	BALANCE DUE REINSTATED		(26,613.88)	
06-16-2017				
04-16-2007	Statutory Notice of Balance Due			
05-14-2007	Statutory Notice of Intent to Levy			
10-04-2010	Statutory Notice of Balance Due			
10-29-2012	Statutory Notice of Balance Due			
11-04-2013	Statutory Notice of Balance Due			
11-03-2014	Statutory Notice of Balance Due			
11-09-2015	Statutory Notice of Balance Due			

FORM 4340 (REV. 01-2002)

PAGE 4

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
FORM: CVPN TAX PERIOD: JUNE 2004

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT, DATE (23C, RAC 006)
------	----------------------------	---	----------------------------------	--

06-13-2016 Statutory Notice of Intent to Levy

05-01-2017 Statutory Notice of Balance Due

FORM 4340 (REV. 01-2002)

PAGE 5

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: JUNE 2004

BALANCE 26,613.88

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:



PRINT NAME: Janice Williams

TITLE: Accounting Operations Manager

DELEGATION ORDER: Submission Processing

Service Wide Delegation of Authority

Delegation Order 11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/12/2017

FORM 4340 (REV. 01-2002)

PAGE 6

United States



Of America

**Department of the Treasury
Internal Revenue Service**

Date: **DEC 20 2017**

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: transcript of the taxpayer named therein in respect to the taxes specified, is a true and complete transcript for the period stated, of all assessments, penalties, interest, abatements, credits, refunds, and advance or unidentified payments relating thereto as disclosed by the records of this office as of the date of this certification. Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for, Michael Umeorah, for Civil Penalty (Form CVPN), for the tax period ending December 31, 2004 consisting of 6 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in blue ink, appearing to read "Dagoberto Gonzalez".

Dagoberto Gonzalez,
Field Director,
Submission Processing (Austin)

Form **2866** (Rev. 09-1997)

DOJ 000863

 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: DEC 2004

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	MISCELLANEOUS PENALTY IRC 6672 - TRUST FUND RECOVERY PENALTY 29254-488-52171-7 20071408		72,745.71	04-16-2007
	ADDITIONAL TAX ASSESSED 29254-488-52171-7 20071408		0.00	04-16-2007
03-27-2007	XREF 100% PENALTY 941 200412 Redacted 9521			
03-27-2007	XREF 100% PENALTY CVPN 200412 Redacted 2132			
03-27-2007	XREF 100% PENALTY CVPN 200412 Redacted 3384			
03-27-2007	XREF 100% PENALTY CVPN 200412 Redacted 0466			
07-02-2007	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
10-04-2007	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			

FORM 4340 (REV. 01-2002)

PAGE 1

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: ~~Redacted~~ 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: DEC 2004

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
10-12-2007	FEDERAL TAX LIEN			
05-13-2008	RECEIVED POA/TIA			
07-02-2008	REMOVED POA/TIA			
10-13-2008	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
01-12-2009	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
06-07-2010	RECEIVED POA/TIA			
12-13-2010	CURRENTLY NOT COLLECTIBLE HARDSHIP STATUS			
01-03-2011	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
01-17-2011	RECEIVED POA/TIA			
11-03-2010	MISCELLANEOUS PENALTY ADJUSTMENT 81254-406-53089-1		343.10-	
FORM 4340 (REV. 01-2002)		PAGE	2	

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: DEC 2004

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	INTEREST ASSESSED 20134205		24,391.63	11-04-2013
	INTEREST ASSESSED 20144205		2,939.50	11-03-2014
11-21-2014	RECEIVED POA/TIA			
01-07-2015	REMOVED POA/TIA			
	INTEREST ASSESSED 20154205		3,087.91	11-09-2015
04-19-2016	RECEIVED POA/TIA			
04-20-2016	RECEIVED POA/TIA			
06-17-2016	FEDERAL TAX LIEN			
06-23-2016	LIEN FILING COLLECTION DUE PROCESS NOTICE ISSUED			
11-21-2016	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
03-20-2017	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			

FORM 4340 (REV. 01-2002)

PAGE 3

DOJ 000866

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: DEC 2004

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
03-17-2017	MISCELLANEOUS PENALTY ADJUSTMENT 29254-488-53112-7		20.00-	
04-17-2017	STATUTE EXPIRED - CLEAR TO ZERO UNCOLLECTABLE AMOUNT OWED \$ 102,801.65-		102,801.65	
06-16-2017				
04-14-2017	LEGAL SUIT PENDING			
04-17-2017	BALANCE DUE REINSTATED		(102,801.65)	
04-16-2007	Statutory Notice of Balance Due			
05-14-2007	Statutory Notice of Intent to Levy			
10-04-2010	Statutory Notice of Balance Due			
10-29-2012	Statutory Notice of Balance Due			
11-04-2013	Statutory Notice of Balance Due			

FORM 4340 (REV. 01-2002)

PAGE 4

DOJ 000867

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
FORM: CVPN TAX PERIOD: DEC 2004

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT, DATE (23C, RAC 006)
11-03-2014	Statutory Notice of Balance Due			
11-09-2015	Statutory Notice of Balance Due			
06-13-2016	Statutory Notice of Intent to Levy			
11-27-2017	Statutory Notice of Balance Due			

FORM 4340 (REV. 01-2002)

PAGE 5

DOJ 000868

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

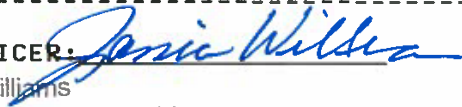
TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: DEC 2004

BALANCE 102,801.65

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:



PRINT NAME: Janice Williams

TITLE: Accounting Operations Manager

DELEGATION ORDER: Submission Processing

Service Wide Delegation of Authority

Delegation Order 11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/12/2017

FORM 4340 (REV. 01-2002)

PAGE 6

United States



Of America

Department of the Treasury
Internal Revenue Service

Date: DEC 20 2017

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: transcript of the taxpayer named therein in respect to the taxes specified, is a true and complete transcript for the period stated, of all assessments, penalties, interest, abatements, credits, refunds, and advance or unidentified payments relating thereto as disclosed by the records of this office as of the date of this certification. Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for, Michael Umeorah, for Civil Penalty (Form CVPN), for the tax period ending March 31, 2005 consisting of 6 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in blue ink, reading "Dagoberto Gonzalez".

Dagoberto Gonzalez,
Field Director,
Submission Processing (Austin)

Form 2866 (Rev. 09-1997)

DOJ 000870

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: **Redacted** 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: MAR 2005

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	MISCELLANEOUS PENALTY IRC 6672 - TRUST FUND RECOVERY PENALTY 29254-488-52366-7 20071408		68,727.89	04-16-2007
	ADDITIONAL TAX ASSESSED 29254-488-52366-7 20071408		0.00	04-16-2007
03-27-2007	XREF 100% PENALTY 941 200503 Redacted 9521			
03-27-2007	XREF 100% PENALTY CVPN 200503 Redacted 2132			
03-27-2007	XREF 100% PENALTY CVPN 200503 Redacted 0466			
03-27-2007	XREF 100% PENALTY CVPN 200503 Redacted 3384			
07-02-2007	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
10-04-2007	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
FORM 4340	(REV. 01-2002)	PAGE	1	

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: MAR 2005

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
10-12-2007	FEDERAL TAX LIEN			
05-13-2008	RECEIVED POA/TIA			
07-02-2008	REMOVED POA/TIA			
07-25-2008	FEDERAL TAX LIEN			
08-18-2008	FEES AND COLLECTION COSTS		64.00	
10-13-2008	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
01-12-2009	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
06-07-2010	RECEIVED POA/TIA			
06-10-2010	RECEIVED POA/TIA			
12-13-2010	CURRENTLY NOT COLLECTIBLE HARDSHIP STATUS			
01-03-2011	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
	INTEREST ASSESSED 20134205		23,091.03	11-04-2013
FORM 4340	(REV. 01-2002)	PAGE	2	

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted-0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: MAR 2005

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	INTEREST ASSESSED 20144205		2,790.36	11-03-2014
11-21-2014	RECEIVED POA/TIA			
01-07-2015	REMOVED POA/TIA			
	INTEREST ASSESSED 20154205		2,931.23	11-09-2015
04-19-2016	RECEIVED POA/TIA			
04-20-2016	RECEIVED POA/TIA			
06-17-2016	FEDERAL TAX LIEN			
06-23-2016	LIEN FILING COLLECTION DUE PROCESS NOTICE ISSUED			
11-21-2016	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
12-28-2016	SUBSEQUENT PAYMENT		150.00	
03-20-2017	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			

FORM 4340 (REV. 01-2002)

PAGE 3

DOJ 000873

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: MAR 2005

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
03-17-2017	MISCELLANEOUS PENALTY ADJUSTMENT 29254-488-53035-7		20.00-	
04-17-2017	STATUTE EXPIRED - CLEAR TO ZERO UNCOLLECTABLE AMOUNT OWED \$ 97,434.51-		97,434.51	
04-10-2017	LEGAL SUIT PENDING			
04-17-2017	BALANCE DUE REINSTATED		(97,434.51)	
06-16-2017				
04-16-2007	Statutory Notice of Balance Due			
05-14-2007	Statutory Notice of Intent to Levy			
10-04-2010	Statutory Notice of Balance Due			
10-29-2012	Statutory Notice of Balance Due			
11-04-2013	Statutory Notice of Balance Due			

FORM 4340 (REV. 01-2002)

PAGE 4

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
FORM: CVPN TAX PERIOD: MAR 2005

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT, DATE (23C, RAC 006)
------	----------------------------	---	----------------------------------	--

11-03-2014 Statutory Notice of Balance Due

11-09-2015 Statutory Notice of Balance Due

06-13-2016 Statutory Notice of Intent to Levy

05-01-2017 Statutory Notice of Balance Due

FORM 4340 (REV. 01-2002)

PAGE 5

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: MAR 2005

BALANCE 97,434.51

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:

PRINT NAME: Janice Williams

TITLE: Accounting Operations Manager

DELEGATION ORDER: Submission Processing

Service Wide Delegation of Authority

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/12/2017

FORM 4340 (REV. 01-2002)

PAGE 6

DOJ 000876

United States



Of America

Department of the Treasury
Internal Revenue Service

Date: **DEC 20 2017**

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: transcript of the taxpayer named therein in respect to the taxes specified, is a true and complete transcript for the period stated, of all assessments, penalties, interest, abatements, credits, refunds, and advance or unidentified payments relating thereto as disclosed by the records of this office as of the date of this certification. Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for, Michael Umeorah, for Civil Penalty (Form CVPN), for the tax period ending December 31, 2005 consisting of 6 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in blue ink, appearing to read "Dagoberto Gonzalez".

Dagoberto Gonzalez,
Field Director,
Submission Processing (Austin)

Form **2866** (Rev. 09-1997)

DOJ 000877

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: DEC 2005

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	MISCELLANEOUS PENALTY IRC 6672 - TRUST FUND RECOVERY PENALTY 29254-488-52399-7 20071408		35,000.00	04-16-2007
	ADDITIONAL TAX ASSESSED 29254-488-52399-7 20071408		0.00	04-16-2007
03-27-2007	XREF 100% PENALTY CVPN 200512 Redacted 2132			
03-27-2007	XREF 100% PENALTY CVPN 200512 Redacted 3384			
03-27-2007	XREF 100% PENALTY CVPN 200512 Redacted 0466			
03-27-2007	XREF 100% PENALTY 941 200512 Redacted 9521			
07-02-2007	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
06-01-2007	MISCELLANEOUS PENALTY ADJUSTMENT IRC 6672 TRUST FUND RECOVERY PENALTY/RELATED BUSINESS 83254-615-53171-7		9,179.00-	

FORM 4340 (REV. 01-2002)

PAGE 1

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: DEC 2005

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
------	----------------------------	---	----------------------------------	---------------------------------------

10-04-2007 INTENT TO LEVY COLLECTION
 DUE PROCESS NOTICE LEVY
 NOTICE ISSUED

10-12-2007 FEDERAL TAX LIEN

05-13-2008 RECEIVED POA/TIA

07-02-2008 REMOVED POA/TIA

07-25-2008 FEDERAL TAX LIEN

10-13-2008 MODULE REVERSED OUT OF
 FEDERAL PAYMENT LEVY
 PROGRAM

01-12-2009 MODULE IN FEDERAL PAYMENT
 LEVY PROGRAM

06-07-2010 RECEIVED POA/TIA

06-10-2010 RECEIVED POA/TIA

12-13-2010 CURRENTLY NOT COLLECTIBLE
 HARDSHIP STATUS

01-03-2011 MODULE REVERSED OUT OF
 FEDERAL PAYMENT LEVY
 PROGRAM

FORM 4340 (REV. 01-2002)

PAGE 2

 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: DEC 2005

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	INTEREST ASSESSED 20134205		8,745.15	11-04-2013
	INTEREST ASSESSED 20144205		1,049.73	11-03-2014
11-21-2014	RECEIVED POA/TIA			
01-07-2015	REMOVED POA/TIA			
	INTEREST ASSESSED 20154205		1,102.72	11-09-2015
04-19-2016	RECEIVED POA/TIA			
04-20-2016	RECEIVED POA/TIA			
06-17-2016	FEDERAL TAX LIEN			
06-23-2016	LIEN FILING COLLECTION DUE PROCESS NOTICE ISSUED			
11-21-2016	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
03-20-2017	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
FORM 4340	(REV. 01-2002)	PAGE	3	

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: DEC 2005

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
03-17-2017	MISCELLANEOUS PENALTY ADJUSTMENT 29254-488-53016-7		20.00-	
04-17-2017	STATUTE EXPIRED - CLEAR TO ZERO UNCOLLECTABLE AMOUNT OWED \$ 36,698.60-		36,698.60	
04-10-2017	LEGAL SUIT PENDING			
04-17-2017	BALANCE DUE REINSTATED		(36,698.60)	
06-16-2017				
04-16-2007	Statutory Notice of Balance Due			
05-14-2007	Statutory Notice of Intent to Levy			
10-04-2010	Statutory Notice of Balance Due			
10-29-2012	Statutory Notice of Balance Due			
11-04-2013	Statutory Notice of Balance Due			

FORM 4340 (REV. 01-2002)

PAGE 4

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
FORM: CVPN TAX PERIOD: DEC 2005

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT, DATE (23C, RAC 006)
11-03-2014	Statutory Notice of Balance Due			
11-09-2015	Statutory Notice of Balance Due			
06-13-2016	Statutory Notice of Intent to Levy			
05-01-2017	Statutory Notice of Balance Due			

FORM 4340 (REV. 01-2002)

PAGE 5

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: ~~Redacted~~ 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: DEC 2005

BALANCE 36,698.60

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: Janice Williams
Accounting Operations Manager

TITLE: Submission Processing

DELEGATION ORDER: Service Wide Delegation of Authority

Delegation Order 11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/12/2017

FORM 4340 (REV. 01-2002)

PAGE 6

DOJ 000883

United States



Of America

**Department of the Treasury
Internal Revenue Service**

Date: **DEC 20 2017**

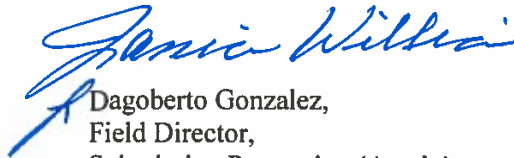
CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: transcript of the taxpayer named therein in respect to the taxes specified, is a true and complete transcript for the period stated, of all assessments, penalties, interest, abatements, credits, refunds, and advance or unidentified payments relating thereto as disclosed by the records of this office as of the date of this certification. Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for, Michael Umeorah, for Civil Penalty (Form CVPN), for the tax period ending March 31, 2006 consisting of 6 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:


Dagoberto Gonzalez,
Field Director,
Submission Processing (Austin)

Form **2866** (Rev. 09-1997)

DOJ 000884

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: MAR 2006

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	MISCELLANEOUS PENALTY IRC 6672 - TRUST FUND RECOVERY PENALTY 29254-514-52174-8 20081808		64,498.38	05-12-2008
	ADDITIONAL TAX ASSESSED 29254-514-52174-8 20081808		0.00	05-12-2008
04-21-2008	XREF 100% PENALTY 941 200603 Redacted 9521			
05-05-2008	XREF 100% PENALTY CVPN 200603 Redacted 2132			
05-05-2008	XREF 100% PENALTY CVPN 200603 Redacted 0466			
05-05-2008	XREF 100% PENALTY CVPN 200603 Redacted 3384			
05-13-2008	RECEIVED POA/TIA			
07-02-2008	REMOVED POA/TIA			
07-28-2008	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
FORM 4340	(REV. 01-2002)		PAGE 1	

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: MAR 2006

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)

07-25-2008	FEDERAL TAX LIEN			
10-13-2008	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
01-12-2009	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
08-14-2009	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
08-24-2009	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED			
08-24-2009	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
06-07-2010	RECEIVED POA/TIA			
06-10-2010	RECEIVED POA/TIA			
12-13-2010	CURRENTLY NOT COLLECTIBLE HARDSHIP STATUS			
01-03-2011	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			

FORM 4340 (REV. 01-2002)

PAGE 2

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: MAR 2006

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	INTEREST ASSESSED 20134205		14,949.89	11-04-2013
	INTEREST ASSESSED 20144205		2,412.73	11-03-2014
11-21-2014	RECEIVED POA/TIA			
01-07-2015	REMOVED POA/TIA			
	INTEREST ASSESSED 20154205		2,534.55	11-09-2015
04-19-2016	RECEIVED POA/TIA			
04-20-2016	RECEIVED POA/TIA			
06-17-2016	FEDERAL TAX LIEN			
06-23-2016	LIEN FILING COLLECTION DUE PROCESS NOTICE ISSUED			
11-21-2016	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
04-13-2017	LEGAL SUIT PENDING			
05-01-2017	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			

FORM 4340 (REV. 01-2002)

PAGE 3

DOJ 000887

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: MAR 2006

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
03-17-2017	MISCELLANEOUS PENALTY ADJUSTMENT 29254-514-53075-7		20.00-	
04-24-2017	LEGAL SUIT PENDING			
11-24-2017	FEDERAL TAX LIEN			
12-18-2017	FEES AND COLLECTION COSTS		64.00	
05-12-2008	Statutory Notice of Balance Due			
06-09-2008	Statutory Notice of Intent to Levy			
10-04-2010	Statutory Notice of Balance Due			
10-29-2012	Statutory Notice of Balance Due			
11-04-2013	Statutory Notice of Balance Due			
11-03-2014	Statutory Notice of Balance Due			
11-09-2015	Statutory Notice of Balance Due			

FORM 4340 (REV. 01-2002)

PAGE 4

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
FORM: CVPN TAX PERIOD: MAR 2006

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT, DATE (23C, RAC 006)
------	----------------------------	---	----------------------------------	--

06-13-2016 Statutory Notice of Intent to Levy

FORM 4340 (REV. 01-2002)

PAGE 5

DOJ 000889

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: MAR 2006

BALANCE 84,439.55

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:



PRINT NAME: Janice Williams

Accounting Operations Manager

TITLE: Submission Processing

Service Wide Delegation of Authority

DELEGATION ORDER: Delegation Order 11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/12/2017

FORM 4340 (REV. 01-2002)

PAGE 6

United States



Of America

Department of the Treasury
Internal Revenue Service

Date: **DEC 202017**

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: transcript of the taxpayer named therein in respect to the taxes specified, is a true and complete transcript for the period stated, of all assessments, penalties, interest, abatements, credits, refunds, and advance or unidentified payments relating thereto as disclosed by the records of this office as of the date of this certification. Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for, Michael Umeorah, for Civil Penalty (Form CVPN), for the tax period ending June 30, 2006 consisting of 6 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in blue ink, appearing to read "Dagoberto Gonzalez".

Dagoberto Gonzalez,
Field Director,
Submission Processing (Austin)

Form **2866** (Rev. 09-1997)

DOJ 000891

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY

FORM: CVPN TAX PERIOD: JUNE 2006

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	MISCELLANEOUS PENALTY IRC 6672 - TRUST FUND RECOVERY PENALTY 29254-514-52386-8 20081808		61,650.36	05-12-2008
	ADDITIONAL TAX ASSESSED 29254-514-52386-8 20081808		0.00	05-12-2008
04-21-2008	XREF 100% PENALTY 941 200606 Redacted 9521			
05-05-2008	XREF 100% PENALTY CVPN 200606 Redacted 2132			
05-05-2008	XREF 100% PENALTY CVPN 200606 Redacted 0466			
05-05-2008	XREF 100% PENALTY CVPN 200606 Redacted 3384			
05-13-2008	RECEIVED POA/TIA			
07-02-2008	REMOVED POA/TIA			
07-28-2008	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
FORM 4340	(REV. 01-2002)		PAGE 1	

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: JUNE 2006

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)

07-25-2008	FEDERAL TAX LIEN			
10-13-2008	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
01-12-2009	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
08-14-2009	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
08-24-2009	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED			
08-24-2009	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
06-07-2010	RECEIVED POA/TIA			
12-13-2010	CURRENTLY NOT COLLECTIBLE HARDSHIP STATUS			
01-03-2011	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			

FORM 4340 (REV. 01-2002)

PAGE 2

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

MICHAEL UMEORAH

EIN/SSN: Redacted 0340

TYPE OF TAX: CIVIL PENALTY
 FORM: CVPN TAX PERIOD: JUNE 2006

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
01-17-2011	RECEIVED POA/TIA			
	INTEREST ASSESSED 20134205	14,289.75		11-04-2013
	INTEREST ASSESSED 20144205	2,306.20		11-03-2014
01-26-2015	RECEIVED POA/TIA			
01-07-2015	REMOVED POA/TIA			
	INTEREST ASSESSED 20154205	2,422.62		11-09-2015
04-19-2016	RECEIVED POA/TIA			
04-20-2016	RECEIVED POA/TIA			
06-17-2016	FEDERAL TAX LIEN			
06-23-2016	LIEN FILING COLLECTION DUE PROCESS NOTICE ISSUED			
11-21-2016	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
04-13-2017	LEGAL SUIT PENDING			

FORM 4340 (REV. 01-2002) PAGE 3

